

B26 (Official Form 26) (12/08)**United States Bankruptcy Court**

Middle District of Florida

Jacksonville Division

In re RMS Titanic, Inc. , et al
DebtorCase No. 3:16-bk-02230-PMG
Chapter 11 (Jointly Administered)

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of November 30, 2016 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

Name of Entity	Interest of the Estate		
1032403 B.C. Ltd.	100%		
Dinoking Tech Inc.	100% (indirectly)		
Dinoking International, Inc.	100% (indirectly)		

This periodic report (the “Periodic Report”) contains separate reports (“Entity Reports”) on the value, operations, and profitability of each entity listed above.

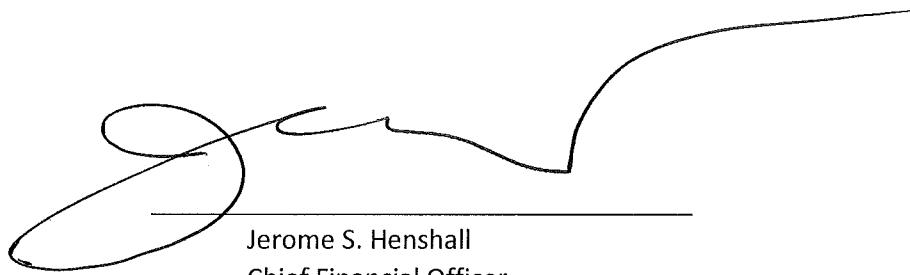
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders’ or partners’ equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity’s business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN
POSSESSION.**

B26 (Official Form 26) (12/08) – Cont. 2

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc., et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: Dec. 20, 2016

A handwritten signature in black ink, appearing to read "Jerome S. Henshall".

Jerome S. Henshall
Chief Financial Officer

Exhibit A
Valuation Estimate for Entities

Name of Entity	Interest of the Estate	Net Book Value CDN\$
1032403 B.C. Ltd.	100%	2,139,832
Dinoking Tech Inc.	100% (indirectly)	1.060.131
Dinoking International, Inc.	100% (indirectly)	(254)

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at November 30, 2016. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis.

The intercompany accounts with the Debtor have been reconciled each month.

Exhibit B

Unaudited Financial Statements CDN \$

1032403 B.C. Ltd. – November 30, 2016

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

Dinoking Tech Inc. – November 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of November 2016

Unaudited Profit & Loss – YTD (January 2016 to November 31, 2016)

Dinotech International, Inc. – November 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of November 2016

Unaudited Profit & Loss – YTD (January 1, 2016 to November 2016)

NOTICE TO READERS

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be suitable for their purpose.

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10/19/16
Accrual Basis

1032403 B.C. Ltd.
Balance Sheet
As of December 31, 2015
UNAUDITED

Dec 31, 15

June 30 2016
July 31 2016
August 31 2016
September 30 2016
October 31, 2016
November 30, 2016

ASSETS**Current Assets****Other Current Assets**

14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	2,139,830.37

Total Other Current Assets**2,139,831.68****Total Current Assets****2,139,831.68****TOTAL ASSETS****2,139,831.68****LIABILITIES & EQUITY****Equity****30000 · Share capital**

30100 · Common shares	1.31
30200 · Exchangeable Shares	2,139,830.37
Total 30000 · Share capital	2,139,831.68

Total Equity**2,139,831.68****TOTAL LIABILITIES & EQUITY****2,139,831.68****HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015**

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Accrual Basis

DINOKING TECH INC.
Balance Sheet
As of November 30, 2016

UNAUDITED

Nov 30, 16

ASSETS**Current Assets****Chequing/Savings**

10000 · Cash in hand and at bank	
10100 · CAD Cash	
10105 · TD Bank CAD ***9901	90,600.87
10116 · TD Bank CAD - ATM ***9928	992.81
10125 · TD Bank CAD ATM ***9516	970.33
10160 · Euro Cash	11.87
10180 · Petty Cash Can \$	193.44
Total 10100 · CAD Cash	92,769.32
10200 · Cash USD	
10211 · TD Bank USD ***5720	
10211.1 · Fx on 10211.1	50,695.33
10211 · TD Bank USD ***5720 - Other	147,972.35
Total 10211 · TD Bank USD ***5720	198,667.68
10212 · Bmo Harris Bank DK USD	
10212.1 · FX on 10212 BMO Harris DK USD	4,298.37
10212 · Bmo Harris Bank DK USD - Other	12,546.31
Total 10212 · Bmo Harris Bank DK USD	16,844.68
10215 · Petty Cash USD \$	10.47
Total 10200 · Cash USD	215,522.83
Total 10000 · Cash in hand and at bank	308,292.15
Total Chequing/Savings	308,292.15
Accounts Receivable	
11000 · Accounts Receivable	380,846.85
11001 · Accounts Receivable - USD	597,874.07
Total Accounts Receivable	978,720.92
Other Current Assets	
11001.2 · Accounts receivable USD FX	204,831.66
13000 · Deposit	
13264 · Deposit-Plan Direct Resources	8,884.92
13299 · Deposit - General	10,248.34
Total 13000 · Deposit	19,133.26
13500 · Expense advances	
13595 · Cash Advance - Gengu Crew	247.99
13605 · Advance - Daoping Bao	610.53
13900 · Vendor & Fixed Asset Advance	
13908 · Vendor Advance-Michael Bernard	574.29
13910 · Advance to Misc Vendors	9,733.85
Total 13900 · Vendor & Fixed Asset Advance	10,308.14
Total 13500 · Expense advances	11,166.66
14100 · I/C Dinosaurs Unearthed US\$	
14101 · I/C Dinosaurs Unearthed exchang	-121,471.01
14100 · I/C Dinosaurs Unearthed US\$ - Other	-354,556.37
Total 14100 · I/C Dinosaurs Unearthed US\$	-476,027.38
14200 · Due fromDinoking Tech Asia Inc.	5,000.00
14201 · Due from Dinoking Tech Asia USD	
14201.1 · Due from DK Tech Asia USD FX	445.38
14201 · Due from Dinoking Tech Asia USD - Other	1,300.00
Total 14201 · Due from Dinoking Tech Asia USD	1,745.38
14300 · I/C Dinoking International Inc.	4,900.00

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Accrual Basis

DINOKING TECH INC.
Balance Sheet
As of November 30, 2016

	Nov 30, 16
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	685.20
14301 · I/C Dinoking International USD - Other	2,000.00
Total 14301 · I/C Dinoking International USD	2,685.20
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	35,973.00
14601 · Interco Receivable- Premier USD - Other	105,000.00
Total 14601 · Interco Receivable- Premier USD	140,973.00
15000 · Deferred costs	
15210 · PNE	
15212 · Professional Fee	600.00
Total 15210 · PNE	600.00
15250 · Zoo de Granby	
15251 · Site Visit - Air fare	1,727.89
15252 · Site Visit - Hotel	317.34
15253 · Site Visit - Car Rental	645.69
15254 · Site Visit - Per diem	37.31
15255 · Storage and transportation	59,158.50
15256 · Installation - Air fare	1,167.03
15257 · Installation - Supplies	33.39
Total 15250 · Zoo de Granby	63,087.15
15260 · OSC	
15261 · Site Visit - Car Rental	195.45
15262 · Site Visit - Per Diem	144.40
15263 · Site Visit - Air Fare	96.89
15264 · Site Visit - Hotel	230.00
15265 · Professional fee	1,425.00
Total 15260 · OSC	2,091.74
15270 · CMSD	
15271 · Site Visit - Air Fare	376.36
15272 · Site Visit - Car Rental	180.03
15273 · Site Visit - Per diem	27.74
15274 · Site Visit - Hotel	260.50
Total 15270 · CMSD	844.63
Total 15000 · Deferred costs	66,623.52
15500 · Prepaid expense	
15599 · Prepaid expense - general	1,036.00
15900 · Prepaid Insurance	1,510.85
Total 15500 · Prepaid expense	2,546.85
Total Other Current Assets	-16,421.85
Total Current Assets	1,270,591.22
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
Total 18002 · Office equipment and tools	37,308.30
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
Total 18003 · Computer and software	64,602.90
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
Total 18004 · Furniture and fixtures	69,563.30

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Accrual Basis

DINOKING TECH INC.**Balance Sheet**

As of November 30, 2016

UNAUDITED**Nov 30, 16**

18005 · Warehouse equipment and tools	
18010 · Cases	55,947.61
18070 · Containers	159,846.27
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	11,089.29
Total 18005 · Warehouse equipment and tools	280,187.12
18007 · Exhibitory	
18100 · Displays	
18110 · Display- Content (Graphics)	111,055.72
18111 · Display-Design	5,629.01
18112 · Display-Fog Machine	1,875.93
18113 · Display-Gates	1,047.04
18114 · Display-Illustrations	184,889.06
18115 · Information Display Boxes	21,966.28
18116 · Display-Lighting	78,463.50
18117 · Display-Lite Box	152.43
18118 · Display-Photography	25,996.14
18119 · Display-Plaques	5,730.70
18120 · Display-Posters	7,855.04
18121 · Display-Rocks & Gems	78,943.38
18122 · Display-Sound Equipment	13,483.45
18123 · Display-Translations	2,710.00
18124 · Display-Wall Scenes	19,456.42
18125 · Display- Walls	46,634.86
18126 · Exhibits- Trees & Ferns	54,074.77
18127 · Display - Other accessories	242,999.89
Total 18100 · Displays	902,963.62
18310 · Game	5,895.00
18320 · Lights	47,114.39
18350 · Cart	388.79
18460 · Speakers	161,824.44
18470 · Control Box	600.00
18485 · Electronic displays	6,532.01
Total 18007 · Exhibitory	1,125,318.25
18008 · Animatronics equipment	
18200 · Exhibits - Dinosaurs	
18210 · Exhibits- Animatronics	4,481,387.98
18211 · Exhibits-Animatronics- Feathered	142,628.67
18212 · Exhibits-Interactive projects	337,917.56
18213 · Exhibits- Fossils	356,173.05
18214 · Exhibits- Fossils - Feathered	63,394.01
18218 · Exhibits- Skeletons	292,609.30
18220 · Exhibit - Animatronics - Static	156,300.00
18221 · Exhibit-Refurbishment &upgrades	749.13
Total 18200 · Exhibits - Dinosaurs	5,831,159.70
18230 · Exhibits - Bugs	
18231 · Bugs - Animatronic	187,721.62
18232 · Bugs - Animatronic (Static)	35,800.00
18233 · Bugs-Sound File	2,885.00
18234 · Bugs-Accessories	46,772.04
Total 18230 · Exhibits - Bugs	273,178.66
18250 · Exhibits - Sea Creatures	
18251 · Sea Creatures - Animatronic	300,852.28
18252 · Sea Creatures - Sound File	5,300.00
Total 18250 · Exhibits - Sea Creatures	306,152.28
Total 18008 · Animatronics equipment	6,410,490.64

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Accrual Basis

DINOKING TECH INC.
Balance Sheet
As of November 30, 2016

UNAUDITED

	Nov 30, 16
18009 · Tradeshow	
18440 · Trade Show	
18441 · Trade show - Model	31,627.43
18443 · Booth	45,623.14
18444 · Lights	680.86
18445 · Misc.	7,094.59
18446 · TVs	1,273.28
Total 18440 · Trade Show	86,299.30
Total 18009 · Tradeshow	86,299.30
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	14,300.00
Total 18000 · Fixed Asset	8,088,069.81
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	402,499.22
19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-34,053.74
19003 · Accum Amort-Computer and softwa	-51,199.87
19004 · Accum Amort-Furniture & fixture	-28,819.41
19005 · Accum Amort-Warehouse equipment	-205,607.05
19007 · Accum Amort-Exhibitry	-735,258.46
19008 · Accum Amort-Animatronics equip	-4,385,202.03
19010 · Accum Amort-Tradeshow & Website	-70,248.32
19030 · Accum Amort.-Leasehold improvem	-13,228.08
19530 · Accum Amort - Building (Gardens	-12,409.54
Total 19000 · Accumulated Amortization	-5,536,026.50
19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	32,346.89
Total Fixed Assets	2,986,889.42
Other Assets	
17000 · Investments	
17110 · Investment -Dinosaurs Unearthed	1.00
17300 · Investment -DK International	100.00
Total 17000 · Investments	101.00
18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	2,269,617.57
19050 · Capital lease receivable	432,318.20
Total Other Assets	-366,069.84
TOTAL ASSETS	3,891,410.80
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	215,076.20
20010 · Accounts Payable - USD	38,539.35
Total Accounts Payable	253,615.55
Other Current Liabilities	
20010.1 · Accounts payable USD FX	13,203.58
21000 · Accrued liabilities	1,727,696.41
22000 · Deferred Revenue	
22020 · Canada's Wonderland	141,201.12
22035 · Deferred Revenue-Sea World	75,864.00

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Accrual Basis

DINOKING TECH INC.
Balance Sheet
As of November 30, 2016

UNAUDITED

	Nov 30, 16
22100 · Deferred revenue - USD	
22100.1 · Deferred revenue USD FX	37,115.00
22100 · Deferred revenue - USD - Other	108,333.34
Total 22100 · Deferred revenue - USD	145,448.34
22000 · Deferred Revenue - Other	
Total 22000 · Deferred Revenue	285,000.00
22500 · Capital lease- unearned revenue	647,513.46
23100 · Income tax payable	224,615.01
23150 · Deferred income tax asset/ liab	91,422.00
24040 · Vacation Payable	-677,000.00
25000 · GST/HST	114,530.80
25500 · GST/HST Sales	10,518.75
25520 · GST/HST on Purchases (ITC)	3,622.80
Total 25000 · GST/HST	14,141.55
Total Other Current Liabilities	2,156,122.81
Total Current Liabilities	2,409,738.36
Long Term Liabilities	
29000 · Facility #10 loan #9249901-01	47,222.00
29001 · Facility #10 loan #9249901-06	52,194.07
29015 · Facility #15 loan #9249901-07	279,312.50
29020 · Facility #16 loan #9249901-08	42,813.12
Total Long Term Liabilities	421,541.69
Total Liabilities	2,831,280.05
Equity	
30000 · Capital Stock	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	4.75
Total 30100 · Common Stock	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
Total 30200 · Preferred Stock	336.00
Total 30000 · Capital Stock	374.00
32000 · Retained Earnings	715,742.30
Net Income	344,014.45
Total Equity	1,060,130.75
TOTAL LIABILITIES & EQUITY	3,891,410.80

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

November 2016

UNAUDITED

Nov 16

Ordinary Income/Expense		
Income		
40000 · Income		
40010 · Administration fee revenue - DU	201,570.00	
40012 · Adminstration fee- PRXI	4,565.21	
40015 · Fixed fee revenue	50,000.00	
40026 · Straight Sales	-1,200.00	
Total 40000 · Income	254,935.21	
40016 · Fixed fee revenue USD		
40016.1 · Fixed fee revenue USD FX	5,730.00	
40016 · Fixed fee revenue USD - Other	16,666.66	
Total 40016 · Fixed fee revenue USD	22,396.66	
40100 · Lease accounting adjustments		
40100.1 · Capital lease - interest income	18,269.67	
40100.2 · Capital lease - maintenance	5,648.04	
40100 · Lease accounting adjustments - Other	-12,356.00	
Total 40100 · Lease accounting adjustments	11,561.71	
Total Income	288,893.58	
Cost of Goods Sold		
51000 · Exhibit cost		
51050 · Installation		
51053 · Installation - Contract Labour	2,756.00	
51058 · Onsite setup supplies	90.61	
Total 51050 · Installation	2,846.61	
51070 · Maintenance		
51071 · Maintenance - Air fare	117.60	
51072 · Maintenance - Per diem	609.13	
51074 · Maintenance - Hotel	172.73	
51075 · Maintenance-Car rental & travel	697.80	
51077 · Maintenance - On site supplies	-113.02	
51078 · Maintenance - Other	21.75	
51079 · Maintenance-Gengu Crew		
51079.1 · Gengu Crew-Air Fare	263.43	
51079.5 · Gengu Crew-Per Diem	598.64	
Total 51079 · Maintenance-Gengu Crew	862.07	
Total 51070 · Maintenance	2,368.06	
51135 · Winterization		
51131 · Winterization-Gengu Crew		
51131.1 · Gengu Crew -Air Fare	414.95	
Total 51131 · Winterization-Gengu Crew	414.95	
51133 · Winterization - Supplies	935.44	
51136 · Winterization - Air fare	127.80	
51137 · Winterization - Per diem	831.31	
51139 · Winterization-Car rental etc	1,146.68	
Total 51135 · Winterization	3,456.18	
51140 · Strike		
51141 · Strike - Air Fare	105.00	
51142 · Strike - Per Diem	1,493.37	
51143 · Strike - Contract Labour	3,339.00	
51144 · Strike - Hotel & accomodation	6.50	
51145 · Strike - Car rental and travel	1,459.19	
51147 · Strike - Equipment rental	17.80	
51148 · Strike - Onsite supplies	1,232.99	
Total 51140 · Strike	7,653.85	

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Accrual Basis

DINOKING TECH INC.**Profit & Loss**

November 2016

UNAUDITED

	Nov 16
51150 · Transportation	4,335.19
Total 51000 · Exhibit cost	20,659.89
Total COGS	20,659.89
Gross Profit	268,233.69
Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	44,965.79
60120 · Bank Charges	540.13
60130 · Communications	3,283.61
60135 · License,Membership&subscription	560.50
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	727.53
60160 · Payroll processing	184.49
60161 · Job Advertisement	410.00
60165 · Insurance	
60167 · Property	1,781.60
60169 · Other	450.45
Total 60165 · Insurance	2,232.05
60170 · Rent	
60171 · Office	14,391.67
Total 60170 · Rent	14,391.67
60175 · Cleaning service	640.00
60177 · Office Supplies and misc	1,686.41
60179 · Postage and Courier	60.58
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	380.00
60188 · Gengu Crew-Car Rental/Transport	175.67
60191 · Gengu Crew - Per diem	581.45
60192 · Gengu - Miscellaneous	53.50
Total 60185 · Technical support - Gengu Crew	1,190.62
Total 60100 · Administration	70,964.54
60200 · Salaries & Benefits	
60210 · Corp. Management	40,721.93
60215 · Finance and admin	34,823.72
60225 · Sales & Marketing	14,466.66
60230 · Production	23,375.00
60231 · Service	19,833.34
60232 · Asia Project	3,016.66
60235 · Project Management	4,791.66
60240 · Design & Interactive	8,235.91
60255 · CPP expense	3,812.75
60260 · EI expense	1,972.03
60265 · Group Benefits	4,204.58
60270 · MSP	1,622.00
60275 · Vacation expense	10,327.13
60280 · WCB premium	1,643.60
60281 · Group Benefit-PDR	3,947.03
60284 · Fitness	265.97
60299 · Payroll billed to PRXI	-45,652.12
Total 60200 · Salaries & Benefits	131,407.85
60300 · Professional fees	
60320 · Legal fees	
60322 · Legal Other	1,536.03
Total 60320 · Legal fees	1,536.03
Total 60300 · Professional fees	1,536.03
60400 · Trade Shows	340.80

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

November 2016

UNAUDITED

	Nov 16
60500 · Travel & Entertainment	
60530 · Meals	-467.00
60540 · Travel	
60541 · Airfare	-33.34
60542 · Auto	-33.34
60543 · Hotel&Accommodation	-796.70
60547 · Travel - Mileage	7.99
Total 60540 · Travel	<u>-855.39</u>
60560 · Employee Event	
60561 · Employee event - Meals	50.39
Total 60560 · Employee Event	<u>50.39</u>
Total 60500 · Travel & Entertainment	<u>-1,272.00</u>
60600 · Warehouse & Service	
60610 · Casual Labour	2,910.00
60640 · Maintenance	411.77
60660 · Storage	2,333.40
60680 · Warehouse Ex- Other	267.09
60681 · Repair and refurbishment	117.86
Total 60600 · Warehouse & Service	<u>6,040.12</u>
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	558.16
60790 · Website	299.28
Total 60700 · Corporate sales & marketing	<u>857.44</u>
60800 · Interest	
60860 · Interest -TD Loan	648.07
60870 · Interest- Apartment Mortgage-1	795.66
60880 · Interest-Apartment Mortgage-2	177.20
Total 60800 · Interest	<u>1,620.93</u>
Total 60000 · Corporate	<u>211,495.71</u>
61000 · The Gardens Apartment	
61011 · The Gardens - Repair & Maint.	601.29
61013 · The Gardens - Hydro	26.84
Total 61000 · The Gardens Apartment	<u>628.13</u>
69700 · Write-off of tangible assets	<u>7,721.87</u>
Total Expense	<u>219,845.71</u>
Net Ordinary Income	48,387.98
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-56,950.53
77020 · Foreign Exch. gain/loss	-16,740.59
77030 · Gain/Loss on disposal of assets	11,613.75
Total Other Income	<u>-62,077.37</u>
Other Expense	
77000 · Foreign exchange Gain or Loss	<u>-70,751.51</u>
Total Other Expense	<u>-70,751.51</u>
Net Other Income	<u>8,674.14</u>
Net Income	<u>57,062.12</u>

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

Jan - Nov 16

		Jan - Nov 16
Ordinary Income/Expense		
Income		
40000 · Income		
40010 · Administration fee revenue - DU	1,124,185.76	
40011 · Adminstration Fee- DJM	181,887.61	
40012 · Adminstration fee- PRXI	53,407.85	
40015 · Fixed fee revenue	1,787,585.69	
40025 · Merchandise sale	442.03	
40026 · Straight Sales	0.00	
Total 40000 · Income	3,147,508.94	
40016 · Fixed fee revenue USD		
40016.1 · Fixed fee revenue USD FX	21,320.00	
40016 · Fixed fee revenue USD - Other	66,666.66	
Total 40016 · Fixed fee revenue USD	87,986.66	
40100 · Lease accounting adjustments		
40100.1 · Capital lease - interest income	200,966.37	
40100.2 · Capital lease - maintenance	62,128.38	
40100 · Lease accounting adjustments - Other	-270,274.50	
Total 40100 · Lease accounting adjustments	-7,179.75	
Total Income	3,228,315.85	
Cost of Goods Sold		
51000 · Exhibit cost		
51035 · Site visit exp.		
51036 · Site visit - Air fare	2,644.10	
51037 · Site visit - Per diem	8.14	
51038 · Site visit - hotel	241.75	
51039 · Site visit -Car rental & travel	448.17	
51041 · Site visit - Misc	156.51	
Total 51035 · Site visit exp.	3,498.67	
51050 · Installation		
51051 · Installation - Air fare	8,597.65	
51052 · Installation - Per diem	2,227.81	
51053 · Installation - Contract Labour	15,983.00	
51054 · Installation - Hotel	403.41	
51055 · Installation - Car rental etc	2,804.72	
51056 · Installation - Meals	994.62	
51058 · Onsite setup supplies	5,593.23	
51059 · Installation - Other	1,091.51	
51061 · Installation- Gengu Crew		
51061.1 · Gengu Crew-Air Fare	493.57	
51061.2 · Gengu Crew-Accomodation	304.00	
51061.3 · Gengu Crew-Car Rental	113.19	
51061.4 · Gengu Crew- meals	191.42	
51061.5 · Gengu Crew -Per Diem	384.11	
51061.7 · Gengu Crew-Miscellaneous	10.75	
Total 51061 · Installation- Gengu Crew	1,497.04	
Total 51050 · Installation	39,192.99	
51060 · Professional fee		1,713.63
51070 · Maintenance		
51071 · Maintenance - Air fare	11,035.12	
51072 · Maintenance - Per diem	2,243.42	
51073 · Maintenance - Contract Labour	2,652.00	
51074 · Maintenance - Hotel	3,927.20	
51075 · Maintenance-Car rental & travel	4,354.04	
51076 · Maintenance - Meals	102.84	
51077 · Maintenance - On site supplies	3,320.60	
51078 · Maintenance - Other	446.65	

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

	Jan - Nov 16
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	6,901.94
51079.2 · Gengu Crew-Accomodation	983.78
51079.4 · Gengu Crew-Meals	137.15
51079.5 · Gengu Crew-Per Diem	3,609.00
51079 · Maintenance-Gengu Crew - Other	49.62
Total 51079 · Maintenance-Gengu Crew	11,681.49
Total 51070 · Maintenance	39,763.36
51135 · Winterization	
51131 · Winterization-Gengu Crew	
51131.1 · Gengu Crew -Air Fare	829.89
Total 51131 · Winterization-Gengu Crew	829.89
51133 · Winterization - Supplies	1,516.88
51136 · Winterization - Air fare	1,651.57
51137 · Winterization - Per diem	831.31
51139 · Winterization-Car rental etc	1,146.68
Total 51135 · Winterization	5,976.33
51140 · Strike	
51141 · Strike - Air Fare	6,407.31
51142 · Strike - Per Diem	2,653.89
51143 · Strike - Contract Labour	7,343.00
51144 · Strike - Hotel & accomodation	754.33
51145 · Strike - Car rental and travel	3,471.00
51146 · Strike - Meals	511.70
51147 · Strike - Equipment rental	17.80
51148 · Strike - Onsite supplies	2,125.65
Total 51140 · Strike	23,284.68
51150 · Transportation	14,541.52
51170 · Resets	
51171 · Resets-contract labour	2,028.00
51172 · Reset - Air fare	3,390.73
51173 · Reset - Per diem	1,750.97
51174 · Reset - Accommodation	903.00
51175 · Reset - Car rental	1,545.02
51176 · Reset - Supplies	1,811.76
51176.1 · Reset - Misc	193.83
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,347.08
51177.4 · Gengu Crew-Meals	66.03
Total 51177 · Reset-Gengu Crew	1,413.11
Total 51170 · Resets	13,036.42
Total 51000 · Exhibit cost	141,007.60
Total COGS	141,007.60
Gross Profit	3,087,308.25

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

Jan - Nov 16

Expense	Jan - Nov 16
60000 · Corporate	
60100 · Administration	
60115 · Amortization	517,208.11
60120 · Bank Charges	8,976.03
60121 · Financing Charge	761.54
60130 · Communications	37,053.43
60135 · License,Membership&subscription	7,880.98
60136 · Employee training	4,164.00
60140 · Credit Card fee & interest	546.96
60150 · Equipment lease	12,330.57
60155 · Ground transportation	5,194.81
60160 · Payroll processing	1,674.19
60161 · Job Advertisement	795.00
60165 · Insurance	
60167 · Property	34,000.78
60169 · Other	7,198.92
Total 60165 · Insurance	41,199.70
60170 · Rent	
60171 · Office	155,502.34
Total 60170 · Rent	155,502.34
60174 · Repair & Maint. - Office	3,347.23
60175 · Cleaning service	7,081.88
60177 · Office Supplies and misc	16,836.93
60178 · Parking	287.64
60179 · Postage and Courier	1,008.58
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	2,648.00
60187 · Gengu Crew- Accomodation	259.13
60188 · Gengu Crew-Car Rental/Transport	924.47
60189 · Gengu Crew- Meals	120.94
60190 · Gengu Crew - Allowances	5,177.12
60191 · Gengu Crew - Per diem	13,760.87
60192 · Gengu - Miscellaneous	1,655.31
Total 60185 · Technical support - Gengu Crew	24,545.84
Total 60100 · Administration	846,395.76
60200 · Salaries & Benefits	
60210 · Corp. Management	422,100.82
60215 · Finance and admin	366,224.08
60225 · Sales & Marketing	176,801.04
60230 · Production	225,929.10
60231 · Service	229,363.53
60232 · Asia Project	31,012.19
60235 · Project Management	95,572.30
60240 · Design & Interactive	255,265.66
60255 · CPP expense	57,253.93
60260 · EI expense	31,044.51
60265 · Group Benefits	47,529.99
60270 · MSP	24,857.00
60275 · Vacation expense	110,995.27
60280 · WCB premium	12,866.80
60281 · Group Benefit-PDR	17,253.87
60284 · Fitness	2,038.21
60285 · Car Allowance	1,400.00
60299 · Payroll billed to PRXI	-534,078.58
Total 60200 · Salaries & Benefits	1,573,429.72

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

	Jan - Nov 16
60300 · Professional fees	
60310 · Consulting	
60311 · Accounting & Tax	12,380.00
60312 · IT Consulting	23,035.83
60395 · Consulting -Other	10,638.78
Total 60310 · Consulting	46,054.61
60320 · Legal fees	
60321 · Castle Street	13,797.43
60322 · Legal Other	89,626.80
Total 60320 · Legal fees	103,424.23
60340 · Recruitment Service	19,200.00
60300 · Professional fees - Other	1,110.00
Total 60300 · Professional fees	169,788.84
60400 · Trade Shows	
60401 · AAM	42,141.70
60402 · ASTC	311.00
60403 · AZA	2,463.99
60404 · CASC	1,596.50
60400 · Trade Shows - Other	3,940.51
Total 60400 · Trade Shows	50,453.70
60450 · Design and Interactive design	
60451 · Design - Air Fare	447.24
60452 · Design - Car rental	78.33
60453 · Design - Hotel	148.72
60454 · Design - Meals	51.56
60455 · Design-Consulting	24,004.48
60456 · Printing and other	
60458 · Printing - Graphics	388.00
60456 · Printing and other - Other	4,192.77
Total 60456 · Printing and other	4,580.77
60457 · Design - Misc	21,233.76
Total 60450 · Design and Interactive design	50,544.86
60500 · Travel & Entertainment	
60510 · Entertainment	482.57
60520 · Gifts	130.46
60530 · Meals	9,498.74
60540 · Travel	
60541 · Airfare	17,333.30
60542 · Auto	5,171.29
60543 · Hotel&Accommodation	27,548.25
60544 · Travel Misc	2,087.15
60546 · Travel - Meal & Per Diem	7,565.66
60547 · Travel - Mileage	1,267.86
60540 · Travel - Other	3,168.64
Total 60540 · Travel	64,142.15
60560 · Employee Event	
60561 · Employee event - Meals	1,591.89
60566 · Employee Event - Other	475.23
Total 60560 · Employee Event	2,067.12
Total 60500 · Travel & Entertainment	76,321.04

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

	Jan - Nov 16
60570 · DJM projects	
60571 · DJM Employee Travel	10,381.38
60572 · DJM Consultant travels	2,400.39
60574 · DJM Projects- Meals	301.43
60577 · DJM Projects - Consulting	8,502.16
60578 · DJM Projects - Design	44,968.19
60582 · DJM - Supplies	1,878.40
60583 · DJM - Hardware	1,826.93
60586 · DJM - Warehouse labour	11,405.90
60588 · DJM - payroll & benefits	36,574.29
Total 60570 · DJM projects	118,239.07
60600 · Warehouse & Service	
60610 · Casual Labour	50,897.60
60640 · Maintenance	1,086.12
60660 · Storage	49,317.77
60670 · Transportation	5,036.73
60680 · Warehouse Ex- Other	5,970.43
60681 · Repair and refurbishment	11,392.73
Total 60600 · Warehouse & Service	123,701.38
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	2,099.49
60702 · Sales - Car rental & Taxi	272.64
60703 · Sales - Hotels	479.63
60704 · Sales - Meals & entertainment	339.05
60705 · Sales-Travel-Misc	97.29
60710 · Advertisements	3,606.38
60720 · Consulting	9,292.50
60730 · Membership & subscriptions	0.00
60750 · Print materials	239.25
60790 · Website	7,788.55
Total 60700 · Corporate sales & marketing	24,214.78
60800 · Interest	
60860 · Interest -TD Loan	15,757.64
60870 · Interest- Apartment Mortgage-1	8,926.85
60880 · Interest-Apartment Mortgage-2	2,579.20
Total 60800 · Interest	27,263.69
60900 · Taxation expense	
60910 · Corporate taxation expense	-88,459.00
Total 60900 · Taxation expense	-88,459.00
Total 60000 · Corporate	2,971,893.84
60125 · Bad debts expense	1,817.44
60682 · Safety Equipment	361.66
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	6,473.52
61012 · The Gardens - Supplies	241.18
61013 · The Gardens - Hydro	144.29
Total 61000 · The Gardens Apartment	8,615.88
69700 · Write-off of tangible assets	7,721.87
Total Expense	2,990,410.69
Net Ordinary Income	96,897.56

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through November 2016

UNAUDITED

	Jan - Nov 16
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-583,639.02
77020 · Foreign Exch. gain/loss	95,202.21
77030 · Gain/Loss on disposal of assets	1,200.00
77050 · Gain on vendor settlements	247,657.59
	<hr/>
Total Other Income	-239,579.22
Other Expense	
77000 · Foreign exchange Gain or Loss	-486,696.11
	<hr/>
Total Other Expense	-486,696.11
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Net Other Income	247,116.89
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Net Income	344,014.45
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Accrual Basis

Dinoking International Inc.**Balance Sheet**

As of November 30, 2016

UNAUDITEDNov 30, 16

ASSETS	
Current Assets	
Chequing/Savings	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	636.72
Total 10000 · Cash in hand and at Bank	7,331.36
Total Chequing/Savings	7,331.36
Other Current Assets	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-685.20
Total Other Current Assets	-7,585.20
Total Current Assets	-253.84
TOTAL ASSETS	<u>-253.84</u>
LIABILITIES & EQUITY	
Equity	
30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	5.86
Total Equity	-253.84
TOTAL LIABILITIES & EQUITY	<u>-253.84</u>

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Accrual Basis

Dinoking International Inc.
Balance Sheet
As of November 30, 2016

UNAUDITED

Nov 30, 16

ASSETS	
Current Assets	
Chequing/Savings	
10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	636.72
Total 10000 · Cash in hand and at Bank	<u>7,331.36</u>
Total Chequing/Savings	7,331.36
Other Current Assets	
14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-685.20
Total Other Current Assets	<u>-7,585.20</u>
Total Current Assets	<u>-253.84</u>
TOTAL ASSETS	<u>-253.84</u>
LIABILITIES & EQUITY	
Equity	
30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	5.86
Total Equity	<u>-253.84</u>
TOTAL LIABILITIES & EQUITY	<u>-253.84</u>

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Accrual Basis

Dinoking International Inc.
Profit & Loss
January through November 2016

UNAUDITED

	<u>Jan - Nov 16</u>
Income	0.00
Expense	
77020 · Foreign currency exchange adj	-5.86
Total Expense	<u>-5.86</u>
Net Income	<u>5.86</u>

Exhibit C

DESCRIPTION OF BUSINESS OPERATIONS

1032403 B.C. Ltd. ("ExchangeCo")

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities.

Dinoking Tech Inc. ("DK")

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

Dinoking International, Inc.

This company is inactive. Its only source of income is interest on small cash deposits.